

**UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK**

In re

)
) Chapter 11

DELPHI CORPORATION, et al

)
) Case No. 05-44481 (RDD)

Debtors.

)
) Jointly Administered

**SUMMARY OF FOURTH INTERIM FEE APPLICATION FOR COMPENSATION OF
SERVICES RENDERED AND REIMBURSEMENT OF ACTUAL AND NECESSARY
EXPENSES INCURRED BY PRICEWATERHOUSECOOPERS LLP TO PROVIDE CERTAIN
SARBANES-OXLEY COMPLIANCE, TAX AND FINANCIAL PLANNING, AND OTHER
GENERAL TAX CONSULTING SERVICES TO DELPHI CORPORATION, et al.,
FOR THE PERIOD FEBRUARY 1, 2007 THROUGH MAY 31, 2007**

Name of Applicant:

PricewaterhouseCoopers LLP

Authorized to Provide Professional Services to:

The above captioned debtors and debtors in possession

Date of Retention:

June 21, 2006 (nunc pro tunc as of January 1, 2006)

Period for which compensation and reimbursement is
sought:

February 1, 2007 through May 31, 2007 (the "Fifth
Interim Fee Period")

Amount of Compensation requested:

\$11,580,442.20

Amount of Expense Reimbursement requested:

\$909,799.69

Total Compensation and Expense Reimbursement requested:

\$12,490,241.89

Blended Hourly Rate during this period:¹

\$276.78

Compensation previously requested:

\$18,830,904.50

Compensation previously awarded:

\$18,464,904.50

Expenses previously requested:

\$1,747,845.92

Expenses previously awarded:

\$1,747,845.92

This is a: X interim final Application.

The total time expended for fee application preparation is 1,285.0 hours and the corresponding compensation requested is \$289,921.80 or 2.5% of total compensation.

¹ Blended hourly rate calculated for hourly professional services: Sarbanes-Oxley 404 Services, Tax Compliance-Foreign Affiliate Reporting, Fresh Start Accounting Services and Project Giant.

PRIOR INTERIM APPLICATIONS FILED

Date	Period Covered	Requested Fees	Requested Expenses	Approved Fees	Approved Expenses
03/15/07	02/01/06 - 05/31/06	\$2,344,167.75	\$298,544.27	\$2,222,167.75	\$298,544.27
03/21/07	06/01/06 - 09/30/06	\$7,929,282.75	\$906,500.55	\$7,807,282.75	\$906,500.55
04/27/07	10/01/06 - 01/31/07	\$8,557,454.00	\$542,801.10	\$8,435,454.00	\$542,801.10
Total		\$18,830,904.50	\$1,747,845.92	\$18,464,904.50	\$1,747,845.92

MONTHLY INVOICES SUBMITTED:

The fees and expenses requested during the Fifth Interim Fee Period are shown below, as well as adjustments requested in prior Interim Fee Applications, combined total is the Total Compensation and Expense Reimbursement requested.

	FEES	EXPENSES	TOTAL
FEES AND EXPENSES REQUESTED IN INTERIM PERIOD'S MONTHLY APPLICATIONS:			
MONTHLY FEES - TOTAL	\$11,580,442.20	\$909,799.69	\$12,490,241.89
Feb-2007	\$4,732,196.75	\$201,163.41	\$4,933,360.16
Mar-2007	\$2,019,635.75	\$128,734.89	\$2,148,370.64
Apr-2007	\$1,230,224.00	\$204,076.34	\$1,434,300.34
May-2007	\$3,598,385.70	\$375,825.05	\$3,974,210.76
FEES AND EXPENSES ADJUSTMENTS - ALREADY REQUESTED IN SUBSEQUENT MONTHLY APPLICATIONS (NO ADDITIONAL ADJUSTMENT NEEDED):			
SUBSEQUENT MONTHLY FEES - TOTAL	\$0.00	\$0.00	\$0.00
	\$0.00	\$0.00	\$0.00
RECONCILED FEES AND EXPENSE REQUEST (FIFTH INTERIM PERIOD 02/01/07 - 05/31/07):			
TOTAL FEES AND EXPENSES	\$11,580,442.20	\$909,799.69	\$12,490,241.89

SUMMARY OF HOURS AND FEES BY PROJECT CATEGORY

Project	US/Intl	Hours	Fees
Sarbanes-Oxley 404 Services ²	Intl	5,397.7	\$727,048.20
	US	17,011.3	\$2,977,219.25
Sarbanes-Oxley 404 Services Total		22,409.0	\$3,704,267.45
Tax Compliance - Foreign Affiliate Reporting ³	US	1,446.0	\$189,438.00
Tax Compliance - Foreign Affiliate Reporting Total		1,446.0	\$189,438.00
Project Giant	Intl	1,753.0	\$774,224.00
	US	15,200.1	\$6,544,205.00
Project Giant Total		16,953.1	\$7,318,429.00
Other Tax Consulting Services	Intl	73.1	\$37,170.00
	US	12.6	\$5,276.00
Other Tax Consulting Services Total		85.7	\$42,446.00
Executive Financial Planning Services	US		\$7,500.00
Executive Financial Planning Services Total			\$7,500.00
WNTS Advisory Services ⁴	US		\$25,000.00
WNTS Advisory Services Total			\$25,000.00
Project Rock ⁵	Intl	168.0	\$71,526.50
	US	660.3	\$221,835.25
Project Rock Total		828.3	\$293,361.75
Grand Total		41,722.1	\$11,580,442.20

² Currently, the Debtors and PwC are defining the objections, deliverables and fee structure for services subsequent to the original estimated completion date of March 31, 2007. These services represent a continuation of the approved services and will be finalized within new statement of work ("Expanded SOW Services") documents and filed with the Court upon completion. PwC and the Debtors are currently negotiating the revised billing rate structure, effective April 1, 2007. PwC will submit rate adjustments in a future fee statement period once finalized.

³ The Debtors and PwC agreed to a new rate structure for 2007 services. These increased rates will be filed with the Court within the Expanded SOW Services affidavit. The rate structure by position: Director/Sr Manager \$320; Sr Associate \$160; Associate \$115; Administrative \$75.

⁴ The Debtors and PwC agreed to increase the monthly fixed fee from \$5,000 per month to \$6,000 per month beginning with January 1, 2007. The Statement of Work (attached to the April 2007 Fee Statement) will be filed with the Court within the Expanded SOW Services affidavit.

⁵ The Debtors and PwC agreed to assist the Debtors with advisory services associated with one of its suppliers. The Statement of Work (attached to the May 2007 fee statement) will be filed with the Court within the Expanded SOW Services affidavit.

FIXED FEE SERVICES - \$32,500.00

EXECUTIVE FINANCIAL PLANNING STATEMENT OF WORK, \$7,500.00

As stated in PricewaterhouseCoopers retention application, these services are Fixed Fee by Delphi Executive. Listed below are the total fees for the Second Quarter of 2007, as well as a credit for fees relating to the First Quarter of 2007 that were billed in error. The quarterly invoices are annexed hereto as **Exhibit C**.

Participant	Total Fees
<u>2007 2nd Quarter Fees</u>	
Mark Weber	\$ 2,000
Karen Healy	\$ 2,000
John Sheehan	\$ 2,000
David Knill	\$ 1,500
William Lloyd	\$ 1,500
Total Fees for the 2nd Quarter	\$ 9,000
<u>2007 1st Quarter Fees</u>	
Atul Pasricha	\$ (1,500)
Total Fees for the 1st Quarter	\$ (1,500)
Grand Total Fees	\$ 7,500

WNTS (WASHINGTON NATIONAL TAX SERVICES) ADVISORY SERVICES, \$25,000.00

As stated in PricewaterhouseCoopers retention application⁴, these services are Fixed Fee advisory services billed to the Debtors through a monthly fixed fee, \$6,000 per month, the monthly invoices are annexed hereto as **Exhibit D**.

Project Category	Fees
WNTS Advisory Services	\$24,000.00
WNTS Advisory Services - Prior Period Adjustment (January 2007)	\$1,000.00
Grand Total	\$25,000.00

HOURLY FEE SERVICES - 41,722.1 HOURS, \$11,547,942.20

PricewaterhouseCoopers professionals provided hourly advisory services associated with the various tax advisory services and other professional services associated with the bankruptcy. The professionals who performed these services are listed below:

PROJECT CATEGORY

Project	US/Intl	Hours	Fees
Sarbanes-Oxley 404 Services	Intl	5,397.7	\$727,048.20
	US	17,011.3	\$2,977,219.25
Sarbanes-Oxley 404 Services Total		22,409.0	\$3,704,267.45
Tax Compliance - Foreign Affiliate Reporting	US	1,446.0	\$189,438.00
Tax Compliance - Foreign Affiliate Reporting Total		1,446.0	\$189,438.00
Project Giant	Intl	1,753.0	\$774,224.00
	US	15,200.1	\$6,544,205.00
Project Giant Total		16,953.1	\$7,318,429.00
Other Tax Consulting Services	Intl	73.1	\$37,170.00
	US	12.6	\$5,276.00
Other Tax Consulting Services Total		85.7	\$42,446.00
Project Rock	Intl	168.0	\$71,526.50
	US	660.3	\$221,835.25
Project Rock Total		828.3	\$293,361.75
Grand Total		41,722.1	\$11,547,942.20

SUMMARY OF PROFESSIONALS

SARBANES-OXLEY 404 SERVICES - HOURS AND COMPENSATION²

Position	Professional Name	Work Country	Area	Rate	Hours	Fees
Partner						
	Aguilar, Hector	Mexico	Standard	\$325	3.2	\$1,040.00
	Anson, Timothy	United States	Tax Specialist	\$470	1.0	\$470.00
	Bucrek, James	United States	Contract Admin Specialist	\$540	0.2	\$108.00
	Cenko, Michael	United States	Tax Specialist	\$470	12.2	\$5,734.00
	Choi, JH	Korea	Standard	\$400	(0.5)	-\$200.00
	Decker, Brian	United States	Standard	\$390	136.3	\$53,157.00
	Erickson, Dave	United States	Standard	\$390	83.9	\$32,721.00
	Fairchild, Simon	United Kingdom	Standard	\$400	1.6	\$640.00
	Gandee, Dave	United Kingdom	Standard	\$400	1.6	\$640.00
	Garcia Ramos, Maria	Spain	Standard	\$400	9.0	\$3,600.00
	Ramirez, Adolfo	Mexico	Standard	\$325	61.2	\$19,890.00
	Rios, Claudia	Mexico	Standard	\$325	5.0	\$1,625.00
	Turczynowicz, Antoni	United States	Tax Specialist	\$470	0.2	\$94.00
Partner Total					314.9	\$119,519.00
Director						
	Brown, Stasi	United States	Standard	\$260	376.3	\$97,838.00
	Christie, Karen	United States	Tax Specialist	\$330	16.8	\$5,544.00
	Goldbach, Glen	United States	Standard	\$260	2.4	\$624.00
	Herbst, Shannon	United States	Standard	\$260	133.5	\$34,710.00
	Lane, Chris	United States	Technology Specialist	\$360	224.0	\$80,640.00
	Osterman, Scott	United States	Standard	\$260	52.1	\$13,533.00
	Osterman, Scott	United States	Technology Specialist	\$360	175.4	\$63,144.00
	Perkins, Daniel	United States	Treasury Specialist	\$360	184.0	\$66,240.00
	Peterson, Michael	United States	Project Mgmt Specialist	\$320	145.0	\$46,400.00
	Schmitz, Karin	United States	Tax Specialist	\$330	149.0	\$49,170.00
	Wojdyla, Dennis	United States	Standard	\$260	181.2	\$47,112.00
Director Total					1,639.7	\$504,955.00
Sr Manager						
	Cano, Carlos	Mexico	Standard	\$225	5.6	\$1,260.00
	Gnesin, Adam	United States	Standard	\$260	18.9	\$4,914.00

Position	Professional Name	Work Country	Area	Rate	Hours	Fees
Sr Manager (<i>continued</i>)						
	GOH, Bernard	Singapore	Standard	\$300	27.5	\$8,250.00
	Hatfield, Richard	United Kingdom	Tax Specialist	\$330	11.4	\$3,745.50
	Hinchliffe, Debbie	United Kingdom	Standard	\$300	37.7	\$11,310.00
	Lee, SK	Korea	Standard	\$300	(52.5)	(\$15,750.00)
	Pavlousek, Roman	Czech Republic	Standard	\$250	2.3	\$575.00
	Renner, Josef	Austria	Standard	\$300	9.5	\$2,850.00
	Ricardez, Elvira	Mexico	Standard	\$225	77.5	\$17,426.25
	Signor, Melissa	France	Tax Specialist	\$330	65.0	\$21,450.00
	Throup, Zoe	United Kingdom	Tax Specialist	\$330	14.8	\$4,884.00
	Wild, Travis	Australia	Standard	\$300	26.8	\$8,040.00
Sr Manager Total					244.4	\$68,954.75
Manager						
	Arif, Hafiz	United Kingdom	Standard	\$200	27.9	\$5,570.00
	Bacopulos, Carlos	Mexico	Standard	\$150	7.7	\$1,147.50
	Barrios, Joaquin	United States	Standard	\$280	103.0	\$28,840.00
	Barrios, Joaquin	United States	Treasury Specialist	\$280	244.0	\$68,320.00
	Coles, Tamsin	United Kingdom	Standard	\$200	21.4	\$4,280.00
	Delaunay, Helene	France	Standard	\$200	115.0	\$23,000.00
	Ferreira, Sandra	Portugal	Standard	\$175	3.6	\$630.00
	Fisher, Tamara	United States	Project Mgmt Specialist	\$280	679.6	\$190,274.00
	GOH, Bernard	Singapore	Standard	\$200	(27.5)	(\$5,500.00)
	Hetterich, Susanne	Germany	Standard	\$200	2.5	\$500.00
	Jilka, Nehal	United Kingdom	Standard	\$200	33.6	\$6,720.00
	Johnson, Theresa	United States	Standard	\$165	365.7	\$60,340.50
	Kus, Vitezslav	Czech Republic	Standard	\$175	434.9	\$76,107.50
	Long, David	United States	Treasury Specialist	\$280	12.0	\$3,360.00
	Orf, Darren	United States	Project Mgmt Specialist	\$280	438.6	\$122,808.00
	Parakh, Siddarth	United States	Standard	\$165	659.3	\$108,784.50
	Pardo, Fernando	Spain	Standard	\$200	293.0	\$58,600.00
	pascu, hedy	Romania	Standard	\$175	7.8	\$1,365.00
	Reed, Brian	United States	Standard	\$165	42.5	\$7,012.50
	Rhodes, Carol	United States	Standard	\$165	274.1	\$45,226.50
	Rogge, Horst	Germany	Standard	\$200	11.8	\$2,360.00

Position	Professional Name	Work Country	Area	Rate	Hours	Fees
Manager (<i>continued</i>)						
	Sadaghiyani, Jamshid	United States	Standard	\$165	251.8	\$41,547.00
	Scalbert, Jean-max	France	Standard	\$200	20.5	\$4,100.00
	Scalbert, Jean-max	France	Tax Specialist	\$230	12.0	\$2,760.00
	Smith, Andrea	United States	Bankruptcy Specialist	\$360	168.3	\$60,588.00
	Sydon, Marcus	Germany	Standard	\$200	11.9	\$2,370.00
	Taylor, Todd	United States	Standard	\$165	53.8	\$8,877.00
	Urban, Piotr	Poland	Standard	\$175	5.0	\$875.00
	Van Hyfte, Shelly	United States	Tax Specialist	\$230	42.4	\$9,752.00
	VanGorder, Kimberly	United States	Standard	\$165	559.9	\$92,383.50
	Weir, Diane	United States	Standard	\$165	9.5	\$1,567.50
Manager Total					4,885.4	\$1,034,566.00
Sr Associate						
	Anderson, Michael	United States	Treasury Specialist	\$220	234.1	\$51,491.00
	Bailey, Jonafel	United States	Standard	\$130	696.2	\$90,506.00
	Barbos, Alexandru	Romania	Standard	\$90	9.3	\$837.00
	Beaver, William	United States	Standard	\$130	373.6	\$48,568.00
	Bhushan, Amitesh	United States	Standard	\$120	84.0	\$10,080.00
	Braman, Brandon	United States	Standard	\$130	303.0	\$39,383.50
	Chigariro, Shungu	United States	Project Mgmt Specialist	\$215	21.9	\$4,697.75
	Cid, Nallieli	Mexico	Standard	\$95	12.3	\$1,168.50
	Contreras, Jorge	Mexico	Standard	\$95	83.8	\$7,961.00
	Covello, Marcela	United States	Standard	\$120	146.0	\$17,520.00
	Dada, Kolade	United States	Standard	\$120	199.5	\$23,934.00
	De La Lande, Sebastien	France	Standard	\$160	8.0	\$1,280.00
	Escriva, Ignacio	Spain	Standard	\$125	144.0	\$17,993.75
	Fabre, Frederic	France	Standard	\$160	233.0	\$37,280.00
	Fernandez, Diego	Mexico	Standard	\$95	70.1	\$6,654.75
	Fernandez, Jorge	Mexico	Standard	\$95	124.2	\$11,799.00
	Franklin, Stephanie	United States	Standard	\$130	585.0	\$76,050.00
	Godyn, Marcin	Poland	Standard	\$135	3.0	\$405.00
	Gopal, Amit	Australia	Standard	\$160	82.6	\$13,216.00
	Gutierrez, Gildardo	Mexico	Standard	\$95	70.5	\$6,692.75
	Gutierrez, Jaime	United States	Standard	\$120	149.0	\$17,880.00

Position	Professional Name	Work Country	Area	Rate	Hours	Fees
Sr Associate <i>(continued)</i>						
	Janjua, Imtiaz	United Kingdom	Standard	\$140	5.1	\$714.00
	Johnson, Walter	United States	Standard	\$120	10.0	\$1,200.00
	King, Langdon	United States	Technology Specialist	\$200	557.6	\$111,510.00
	Laforest, Randy	United States	Standard	\$120	247.3	\$29,676.00
	Langone, Adriana	United Kingdom	Tax Specialist	\$155	38.7	\$5,998.50
	Lyson, Krzysztof	Poland	Standard	\$135	11.2	\$1,512.00
	MacKenzie, Nicole	United States	Bankruptcy Specialist	\$260	135.7	\$35,282.00
	McIlvain, Bridget	United States	Standard	\$120	5.7	\$684.00
	Motylinski, Patricia	United States	Standard	\$120	11.3	\$1,356.00
	Mougeot, Claire	France	Standard	\$160	13.0	\$2,080.00
	Navarro, Paola	United States	Standard	\$120	194.4	\$23,328.00
	Orf, Anne	United States	Standard	\$120	77.1	\$9,252.00
	Ostin, Elizabeth	United States	Tax Specialist	\$155	65.9	\$10,214.50
	Perez, Mauricio	Mexico	Standard	\$95	41.7	\$3,961.50
	Piquet, Isabelle	France	Tax Specialist	\$155	24.0	\$3,720.00
	potter, william	United States	Standard	\$120	90.5	\$10,860.00
	Rao, Vaishali	United States	Standard	\$130	90.2	\$11,726.00
	Razo, Sergio	Czech Republic	Standard	\$135	77.8	\$10,503.00
	Razo, Sergio	Czech Republic	Standard	\$105	(30.7)	(\$3,223.50)
	Reed, Brian	United States	Standard	\$165	107.4	\$17,721.00
	Richmond, Lucy	United Kingdom	Standard	\$140	74.6	\$10,444.00
	Rivera, Jose	Mexico	Standard	\$95	118.1	\$11,219.50
	Roy Choudhury, Adity	United Kingdom	Standard	\$140	149.5	\$20,927.20
	Sadaghiyani, Jamshid	United States	Standard	\$165	317.3	\$52,354.50
	Sanna, Stefano	Italy	Standard	\$160	61.6	\$9,848.00
	Sellerier, Mauricio	Mexico	Standard	\$95	24.4	\$2,318.00
	Sene-Daieff, M'Basse	France	Tax Specialist	\$155	55.0	\$8,525.00
	Siansi, Cleberson	United States	Standard	\$130	256.1	\$33,286.50
	Stefanik, Peter	Czech Republic	Standard	\$135	15.5	\$2,085.75
	Suarez, Ainhoa	Spain	Standard	\$125	273.0	\$34,125.00
	Thiel, Nicole	United States	Tax Specialist	\$155	2.0	\$310.00
	Tsai, Zac	United Kingdom	Tax Specialist	\$155	9.8	\$1,511.25
	Velazquez, Jorge	Mexico	Standard	\$95	126.7	\$12,036.50

Position	Professional Name	Work Country	Area	Rate	Hours	Fees
Sr Associate <i>(continued)</i>						
	Weiss, Matthew	United States	Standard	\$120	5.2	\$624.00
	Woods, Kristy	United States	Bankruptcy Specialist	\$260	438.8	\$114,088.00
Sr Associate Total					7,334.0	\$1,087,176.20
Associate						
	Allan, Robert	United States	Standard	\$95	69.0	\$6,555.00
	Bann, Courtney	United States	Standard	\$110	398.1	\$43,791.00
	Beasley, Rashida	United States	Standard	\$110	132.0	\$14,514.50
	Bertcchini, Delphine	France	Standard	\$130	40.0	\$5,200.00
	Bieterman, Caren	United States	Standard	\$95	99.5	\$9,452.50
	Campisi, Bruno	Italy	Standard	\$130	60.6	\$7,871.50
	Carretero, Maria	Spain	Standard	\$80	219.0	\$17,520.00
	Casarrubio, Javier	Spain	Standard	\$80	99.0	\$7,920.00
	Calet, Juliette	France	Standard	\$130	81.0	\$10,530.00
	Cummins, Nathan	United States	Technology Specialist	\$165	445.5	\$73,507.50
	Delzant, Clemence	France	Standard	\$130	4.0	\$520.00
	Delzant, Clemence	France	Tax Specialist	\$120	45.0	\$5,400.00
	Eckroth, Jenae	United States	Project Mgmt Specialist	\$180	210.3	\$37,845.00
	Eckroth, Jenae	United States	Standard	\$180	98.2	\$17,676.00
	Escandon, Leopoldo	Mexico	Standard	\$75	260.1	\$19,503.75
	Eyman, Genevieve	United States	Standard	\$95	377.9	\$35,900.50
	Farkas, Szabolcs	United States	Standard	\$95	21.2	\$2,014.00
	Fatima, Subia	United States	Standard	\$110	529.5	\$58,239.50
	Fazli, Nazieh	Australia	Standard	\$130	26.0	\$3,380.00
	Folchi, Victor	Spain	Standard	\$80	27.0	\$2,160.00
	Garcia Vega, Guadalupe	United States	Standard	\$110	2.0	\$220.00
	Godfrey, Timothy	United Kingdom	Standard	\$95	39.3	\$3,733.50
	Goldbaum, Andrew	United States	Standard	\$120	6.2	\$744.00
	Gonzalez, Ismael	Mexico	Standard	\$75	11.5	\$862.50
	Gonzalez, Patricio	United States	Standard	\$110	105.7	\$11,627.00
	Gonzalez, Patricio	United States	Technology Specialist	\$165	114.0	\$18,810.00
	Gore, Robert	United States	Treasury Specialist	\$175	285.5	\$49,962.50
	Hernandez, Raquel	Mexico	Standard	\$75	21.5	\$1,612.50
	Herring, Chevonne	United States	Bankruptcy Specialist	\$205	42.8	\$8,774.00

Position	Professional Name	Work Country	Area	Rate	Hours	Fees
Associate (<i>continued</i>)						
	Hil, Maciej	Poland	Standard	\$105	3.0	\$315.00
	Holm, Ilse	Mexico	Standard	\$75	102.6	\$7,695.00
	Jones, ShawnToya	United States	Standard	\$95	14.0	\$1,330.00
	Kallas, Stefanie	United States	Standard	\$95	135.2	\$12,844.00
	Keener, Stuart	United States	Standard	\$95	39.7	\$3,771.50
	Laurent, Mathilde	France	Standard	\$130	44.0	\$5,720.00
	Lim, Jay	United States	Standard	\$95	556.6	\$52,877.00
	Matthews-Webb, Saul	Australia	Standard	\$130	64.9	\$8,437.00
	McLeod, Angela	United States	Standard	\$95	16.7	\$1,586.50
	Molina, Roger	Spain	Standard	\$80	114.0	\$9,120.00
	Moreno, Manuel	Spain	Standard	\$80	298.0	\$23,840.00
	M'Peti Deal, Thibault	France	Tax Specialist	\$120	45.0	\$5,400.00
	Natorski, Nicole	United States	Standard	\$110	4.0	\$440.00
	Nicolosi, Manuela	France	Standard	\$130	86.0	\$11,180.00
	Razo, Sergio	Czech Republic	Standard	\$105	(16.4)	(\$1,722.00)
	Roque, Juan Carlos	Mexico	Standard	\$75	27.7	\$2,080.50
	Salato, Nicolas	France	Standard	\$130	38.0	\$4,940.00
	Schietinger, Timo	Germany	Standard	\$130	(1.0)	(\$130.00)
	Schwenzer, William	United States	Standard	\$95	8.0	\$760.00
	Scot-Hoad, Oliver	United Kingdom	Standard	\$95	8.4	\$798.00
	Shehi, Renis	United States	Standard	\$110	660.3	\$72,633.00
	Smith, Sharma	United States	Tax Specialist	\$120	55.9	\$6,708.00
	Soulier, Stephanie	France	Standard	\$130	60.0	\$7,800.00
	Thomas, Rance	United States	Standard	\$95	596.5	\$56,667.50
	Tsai, Debby	United States	Standard	\$95	301.7	\$28,661.50
	Vargas, Erika	Mexico	Standard	\$75	165.2	\$12,386.25
	Verma, Siddhant	United States	Standard	\$95	283.2	\$26,904.00
	Vidal, Amandine	France	Standard	\$130	94.5	\$12,285.00
	Ward, Richard	United Kingdom	Standard	\$95	1.6	\$152.00
	Weiss, Matthew	United States	Standard	\$120	9.0	\$1,080.00
	Wootton, Simon	United Kingdom	Standard	\$95	90.3	\$8,578.50
	Zelinka, Lubos	Czech Republic	Standard	\$105	21.0	\$2,205.00
Associate Total					7,798.7	\$863,190.00

Position	Professional Name	Work Country	Area	Rate	Hours	Fees
Paraprofessional						
	Stendahl, Subashi	United States	Bankruptcy Specialist	\$135	191.9	\$25,906.50
Paraprofessional Total					191.9	\$25,906.50
Grand Total					22,409.0	\$3,704,267.45

TAX COMPLIANCE - FOREIGN AFFILIATE REPORTING - HOURS AND COMPENSATION³

Position	Professional Name	Work Country	Area	Rate	Hours	Fees
Sr Associate						
	Van Arsdalen, Donald	United States	ITS Compliance	\$160	514.4	\$82,304.00
Sr Associate Total					514.4	\$82,304.00
Associate						
	Battin, Matthew	United States	ITS Compliance	\$115	447.7	\$51,485.50
	Shuler, Michael	United States	ITS Compliance	\$115	483.9	\$55,648.50
Associate Total					931.6	\$107,134.00
Grand Total					1,446.0	\$189,438.00

PROJECT GIANT - HOURS AND COMPENSATION

Position	Professional Name	Work Country	Area	Rate	Hours	Fees
Partner						
	Burwell, Michael	United States	Project Giant	\$775	121.5	\$94,162.50
	Cenko, Michael	United States	Project Giant	\$775	4.0	\$3,100.00
	Chan, Gary	China	Project Giant	\$775	2.0	\$1,550.00
	Connor, James	United States	Project Giant	\$775	0.5	\$387.50
	Cornell, Ralph	United States	Project Giant	\$775	16.0	\$12,400.00
	Coy, Ken	United States	Project Giant	\$775	21.0	\$16,275.00
	Davis, Scott	United States	Project Giant	\$775	3.0	\$2,325.00
	Dilcher, David	United States	Project Giant	\$775	157.2	\$121,830.00
	Elie, Paul	United States	Project Giant	\$775	132.0	\$102,300.00
	Etienne, Xavier	France	Project Giant	\$775	14.0	\$10,850.00
	Gambardella, Domenick	United States	Project Giant	\$775	2.5	\$1,937.50
	Hesse, Scott	United States	Project Giant	\$775	72.3	\$56,032.50

Position	Professional Name	Work Country	Area	Rate	Hours	Fees
Partner (<i>continued</i>)						
	Kelly, Brian	United States	Project Giant	\$775	279.0	\$216,225.00
	Kempf, Andreas	Germany	Project Giant	\$775	8.1	\$6,277.50
	Kwan, Tony	China	Project Giant	\$775	1.2	\$930.00
	Malley, Kevin	United States	Project Giant	\$775	18.1	\$14,027.50
	Medeiros, Gordon	United States	Project Giant	\$775	251.3	\$194,718.75
	Miller, Eric	United States	Project Giant	\$775	99.0	\$76,725.00
	Prettyman, James	United States	Project Giant	\$775	0.5	\$387.50
	Smith, Nigel	United States	Project Giant	\$775	285.7	\$221,417.50
	Tanner, Doug	United States	Project Giant	\$775	0.5	\$387.50
	Tuohy, Michael	United States	Project Giant	\$775	78.0	\$60,450.00
	Weiss, Nelio	Brazil	Project Giant	\$775	7.0	\$5,425.00
	Wittmer, Colin	United States	Project Giant	\$775	283.0	\$219,325.00
	Zaleski, Jeffrey	United States	Project Giant	\$775	168.3	\$130,432.50
Partner Total					2,025.7	\$1,569,878.75
Managing Director						
	Aeder, Mitch	United States	Project Giant	\$775	1.6	\$1,240.00
	Connor, James	United States	Project Giant	\$775	1.0	\$775.00
	Davis, Jeff	United States	Project Giant	\$775	2.0	\$1,550.00
	Dudek, Andrea	United States	Project Giant	\$775	2.0	\$1,550.00
	Merrigan, John	United States	Project Giant	\$775	5.4	\$4,185.00
	Pflug, Mark	United States	Project Giant	\$775	1.0	\$775.00
	Sculnick, Michael	United States	Project Giant	\$775	7.2	\$5,580.00
	Wiles, Dan	United States	Project Giant	\$775	0.5	\$387.50
Managing Director Total					20.7	\$16,042.50
Director						
	Burkheiser, Eric	United States	Project Giant	\$515	57.8	\$29,767.00
	Chamberland, Charles	United States	Project Giant	\$515	150.7	\$77,610.50
	Chamberland, Charles	Canada	Project Giant	\$515	215.4	\$110,931.00
	Chen, David	United States	Project Giant	\$515	245.1	\$126,226.50
	Danton, Stephen	United States	Project Giant	\$515	3.0	\$1,545.00
	Durocher, Philippe	United States	Project Giant	\$515	33.6	\$17,304.00
	Durocher, Philippe	Canada	Project Giant	\$515	236.7	\$121,900.50
	Eastman, Nathan	United States	Project Giant	\$515	386.9	\$199,227.75

Position	Professional Name	Work Country	Area	Rate	Hours	Fees
Director (<i>continued</i>)						
	Fields, Robert	United States	Project Giant	\$515	31.0	\$15,965.00
	Frost, Darren	United States	Project Giant	\$515	42.4	\$21,836.00
	Gulbin, Paul	United States	Project Giant	\$515	84.0	\$43,260.00
	Luttermoser, Shannon	United States	Project Giant	\$515	21.5	\$11,072.50
	Martin, Alexander	United States	Project Giant	\$515	15.2	\$7,828.00
	McCarthy, Paul	United States	Project Giant	\$515	316.1	\$162,791.50
	Nguyen-Dai, Jean-Marie	United States	Project Giant	\$515	295.6	\$152,208.25
	Pakala, Chandra	United States	Project Giant	\$515	154.0	\$79,310.00
	Peluso, Damiano	Canada	Project Giant	\$515	371.3	\$191,219.50
	Smidt, Peter	United States	Project Giant	\$515	475.6	\$244,934.00
	Stielow, James	United States	Project Giant	\$515	89.0	\$45,835.00
	Thomas, Dingdi	United States	Project Giant	\$515	26.3	\$13,544.50
	Verma, Pawan	United States	Project Giant	\$515	0.5	\$257.50
Director Total					3,251.6	\$1,674,574.00
Sr Manager						
	Bailey, Joshua	United States	Project Giant	\$515	13.1	\$6,746.50
	Chiang, Mike	China	Project Giant	\$515	4.4	\$2,240.25
	Mussi, Cristina	Brazil	Project Giant	\$515	28.0	\$14,420.00
	Wierzejska, Joanna	Poland	Project Giant	\$515	9.1	\$4,686.50
	Williams, Brett	United States	Project Giant	\$515	36.5	\$18,797.50
	Wingendorf, Petra	Germany	Project Giant	\$515	33.8	\$17,407.00
	Yazmin, Caceres	Mexico	Project Giant	\$515	2.0	\$1,030.00
Sr Manager Total					126.9	\$65,327.75
Manager (<i>continued</i>)						
	Alvi, Sarah	Canada	Project Giant	\$390	126.1	\$49,159.50
	Balgar, Rebecca	Germany	Project Giant	\$390	66.7	\$26,013.00
	Bao, Haifeng	United States	Project Giant	\$390	433.4	\$169,026.00
	Bharkhda, Jeff	United States	Project Giant	\$390	258.0	\$100,074.00
	Brillet, Jean-Philippe	France	Project Giant	\$390	16.0	\$6,240.00
	Campbell, Albert	United States	Project Giant	\$390	368.0	\$143,520.00
	Deramaux, Emeric	United States	Project Giant	\$390	273.5	\$106,665.00
	Dietz, Richard	United States	Project Giant	\$390	46.1	\$17,979.00
	Flakne, Mark	United States	Project Giant	\$390	364.7	\$142,233.00

Position	Professional Name	Work Country	Area	Rate	Hours	Fees
Manager (<i>continued</i>)						
	Gonzalez, Angelica	Mexico	Project Giant	\$390	46.6	\$18,154.50
	Johnson, Chris	United States	Project Giant	\$390	3.1	\$1,209.00
	Kelly, Patricia	United States	Project Giant	\$390	341.9	\$133,321.50
	Kowalczyk, Pawel	Poland	Project Giant	\$390	12.0	\$4,680.00
	Lloyd, Nicholas	United States	Project Giant	\$390	140.0	\$54,600.00
	McClellan, John	United States	Project Giant	\$390	9.0	\$3,510.00
	Morgan, Ed	United States	Project Giant	\$390	21.5	\$8,385.00
	Morgan, Edmund	United States	Project Giant	\$390	153.9	\$60,021.00
	Moylan, John	United States	Project Giant	\$390	328.9	\$128,271.00
	Nguyen, Martin	Canada	Project Giant	\$390	12.5	\$4,875.00
	Ong, Audrey	China	Project Giant	\$390	16.9	\$6,571.50
	Pereira, Paula	Brazil	Project Giant	\$325	0.5	\$156.00
	Rosamond, Matthew	United States	Project Giant	\$390	106.8	\$41,652.00
	Roy, Denis	United States	Project Giant	\$390	19.0	\$7,410.00
	Salinas, Sergio	Mexico	Project Giant	\$390	6.0	\$2,340.00
	Samohin, Demetrios	United States	Project Giant	\$390	222.7	\$86,853.00
	Sexton, Steven	United States	Project Giant	\$390	389.5	\$151,905.00
	Stone, Matthew	United States	Project Giant	\$390	410.0	\$159,900.00
	Stuart, Campbell	United States	Project Giant	\$390	1.0	\$390.00
	Vasquez, Carlos	United States	Project Giant	\$390	227.0	\$88,530.00
	Wheeler, Eric	United States	Project Giant	\$390	155.5	\$60,645.00
Manager Total					4,576.6	\$1,784,289.00
Sr Associate						
	Alberti, Joseph	United States	Project Giant	\$325	55.0	\$17,875.00
	Andersen, Blaine	United States	Project Giant	\$325	355.5	\$115,537.50
	Bottino, Marco	United States	Project Giant	\$325	35.0	\$11,375.00
	Clouser, Andrew	United States	Project Giant	\$325	159.2	\$51,740.00
	Damewood, Jason	United States	Project Giant	\$325	280.3	\$91,097.50
	Dyba, Krzysztof	Poland	Project Giant	\$325	35.8	\$11,635.00
	Fliegel, Charlie	United States	Project Giant	\$325	171.3	\$55,656.25
	Greslick, Stacie	United States	Project Giant	\$325	0.7	\$227.50
	Grundman, Jeffrey	United States	Project Giant	\$325	291.5	\$94,737.50
	Han, Joseph	United States	Project Giant	\$325	115.2	\$37,440.00

Position	Professional Name	Work Country	Area	Rate	Hours	Fees
Sr Associate (<i>continued</i>)						
	Kaplan, Adam	United States	Project Giant	\$325	77.3	\$25,122.50
	Kauppila, Michelle	United States	Project Giant	\$325	6.5	\$2,112.50
	Kimball, Jake	United States	Project Giant	\$325	138.6	\$45,045.00
	Krawczyk, Rafal	United States	Project Giant	\$325	476.1	\$154,716.25
	Laschinski, Brandin	United States	Project Giant	\$325	140.0	\$45,500.00
	Loose, Russell	United States	Project Giant	\$325	2.7	\$877.50
	Loring, Justin	United States	Project Giant	\$325	152.3	\$49,497.50
	Ly, Le	United States	Project Giant	\$325	200.5	\$65,162.50
	MacKenzie, Nicole	United States	Bankruptcy Specialist	\$260	0.5	\$130.00
	Mata, Ivan	Mexico	Project Giant	\$325	43.4	\$14,118.00
	McCarty, Justin	United States	Project Giant	\$325	339.1	\$110,191.25
	Monette, Benoit	United States	Project Giant	\$325	15.2	\$4,940.00
	Monette, Benoit	Canada	Project Giant	\$325	256.5	\$83,362.50
	Nandwana, Jay	United States	Project Giant	\$325	79.4	\$25,805.00
	Nguyen, Anh	United States	Project Giant	\$325	210.7	\$68,477.50
	Purdy, Scott	United States	Project Giant	\$325	143.0	\$46,475.00
	Rayburn, Jeff	United States	Project Giant	\$325	235.2	\$76,440.00
	Roling, Matthew	United States	Project Giant	\$325	508.8	\$165,360.00
	Schafer, Jillian	United States	Project Giant	\$325	6.5	\$2,112.50
	Sharma, Chetan	United States	Project Giant	\$325	30.7	\$9,977.50
	Shen, Frank	China	Project Giant	\$325	43.3	\$14,056.25
	Slater, Samuel	United States	Project Giant	\$325	244.8	\$79,560.00
	Sullivan, Lyndsay	United States	Project Giant	\$325	229.5	\$78,000.00
	Thiel, Nicole	United States	Project Giant	\$325	4.0	\$1,300.00
	Whalen, Gretchen	United States	Project Giant	\$325	175.1	\$56,907.50
	Wilkinson, Kevin	United States	Project Giant	\$325	218.3	\$70,947.50
	Winsett, Jake	United States	Project Giant	\$325	14.2	\$4,615.00
	Woods, Kristy	United States	Bankruptcy Specialist	\$260	16.7	\$4,342.00
	Yang, Yan	United States	Project Giant	\$325	86.9	\$28,242.50
	Zhang, Flora	China	Project Giant	\$325	23.8	\$7,735.00
Sr Associate Total					5,618.9	\$1,828,450.00
Associate						
	Armes, Donna	United States	Project Giant	\$290	13.7	\$3,973.00

Position	Professional Name	Work Country	Area	Rate	Hours	Fees
Associate (<i>continued</i>)						
	Chapman, Justin	United States	Project Giant	\$290	140.6	\$40,759.50
	Doherty, Lisa	United States	Project Giant	\$290	0.7	\$203.00
	Eyman, Genevieve	United States	Project Giant	\$290	13.2	\$3,828.00
	Harbert, Raymond	United States	Project Giant	\$290	127.0	\$36,830.00
	Haurou, Barbara	France	Project Giant	\$290	14.2	\$4,103.50
	Hernandez, Lizette	United States	Project Giant	\$290	1.0	\$290.00
	Herring, Chevonne	United States	Bankruptcy Specialist	\$205	2.9	\$594.50
	Hong, Andrea	United States	Project Giant	\$290	190.4	\$55,201.50
	Lahiri, Anirban	United States	Project Giant	\$290	383.8	\$111,287.50
	Murray, Brandon	United States	Project Giant	\$290	75.5	\$21,895.00
	O'Hara, Chris	United States	Project Giant	\$290	9.4	\$2,726.00
	Oppermann, Marc	Germany	Project Giant	\$290	10.1	\$2,929.00
	Pritchard, Rebecca	United States	Project Giant	\$290	3.9	\$1,131.00
	Sajnani, Sunil	United States	Standard	\$290	4.5	\$1,305.00
	Schuhholz, Laurie	United States	Project Giant	\$290	4.0	\$1,160.00
	Sonne, Brandon	United States	Project Giant	\$290	3.2	\$928.00
	Sor, Sodany	United States	Project Giant	\$290	127.2	\$36,888.00
	Yong, Gwen	China	Project Giant	\$290	26.2	\$7,583.50
	Zhu, Gebin	China	Project Giant	\$290	14.4	\$4,176.00
	Zrust, Erin	United States	Project Giant	\$290	133.5	\$38,715.00
Associate Total					1,299.2	\$376,507.00
Administrative (<i>continued</i>)						
	James-Rud, Gerri	Canada	Project Giant	\$100	24.5	\$2,450.00
	Zubres, Elizabeth	United States	Project Giant	\$100	9.1	\$910.00
Administrative Total					33.6	\$3,360.00
Grand Total					16,953.1	\$7,318,429.00

OTHER TAX CONSULTING SERVICES - HOURS AND COMPENSATION

Position	Professional Name	Work Country	Area	Rate	Hours	Fees
Partner						
	Choi, Joo-Ho	Korea	Specialist	\$650	0.5	\$325.00

Position	Professional Name	Work Country	Area	Rate	Hours	Fees
Partner (<i>continued</i>)						
	Diamant, Audrey ⁶	Canada	Other Tax Services	\$639	4.0	\$2,556.00
	Diamant, Audrey	Canada	Other Tax Services	\$599	5.5	\$3,294.50
	Diamant, Audrey	Canada	Other Tax Services	\$512	1.6	\$819.20
	Hall, Mitchell	United States	Other Tax Services	\$580	3.0	\$1,740.00
	Monday, David	United States	Other Tax Services	\$580	1.0	\$580.00
Partner Total					15.6	\$9,314.70
Sr Manager						
	Freiheit, Adam	Canada	Other Tax Services	\$375	1.0	\$375.00
	Lee, Sung_Keun	Korea	Specialist	\$505	52.5	\$26,512.50
	Moran, Alastair	Canada	Other Tax Services	\$438	3.1	\$1,357.80
	Nimeck, Zen	Canada	Other Tax Services	\$419	4.4	\$1,843.60
	Shin, Ching-Li	Canada	Other Tax Services	\$180	0.5	\$86.40
Sr Manager Total					61.5	\$30,175.30
Manager						
	Farnsworth, Mary	United States	Other Tax Services	\$380	6.0	\$2,280.00
Manager Total					6.0	\$2,280.00
Sr Associate						
	Woods, Kristy	United States	Bankruptcy Specialist	\$260	2.6	\$676.00
Sr Associate Total					2.6	\$676.00
Grand Total					85.7	\$42,446.00

PROJECT ROCK - HOURS AND COMPENSATION⁵

Position	Professional Name	Work Country	Area	Rate	Hours	Fees
Partner						
	Bishop, Paul	Canada	Project Rock	\$500	31.0	\$15,500.00
	Semple, Calum	Canada	Project Rock	\$500	76.1	\$38,050.00
Partner Total					107.1	\$53,550.00
Managing Director						
	Pardiwala, Cyrus	United States	Project Rock	\$500	5.0	\$2,500.00
Managing Director Total					5.0	\$2,500.00

⁶ Ms. Diamant's billing rate varied based upon the timing of the service offered, as well as the project services were provided; for one of the Canada projects, the Debtors and PwC agreed to reduce the standard billing rates by 20%.

Position	Professional Name	Work Country	Area	Rate	Hours	Fees
Director						
	Miller, Peter	United States	Project Rock	\$380	10.0	\$3,800.00
	Rajan, Bob	United States	Project Rock	\$380	30.1	\$11,438.00
Director Total					40.1	\$15,238.00
Sr Manager						
	Rosenberg, Jeffrey	Canada	Project Rock	\$380	49.3	\$18,734.00
Sr Manager Total					49.3	\$18,734.00
Manager						
	Chong, Ben	Canada	Project Rock	\$325	94.4	\$30,680.00
	Hoesley, Martin	United States	Project Rock	\$325	302.5	\$98,322.25
	Marshall, Alastair	United States	Project Rock	\$325	225.9	\$73,417.50
Manager Total					622.8	\$202,419.75
Sr Associate						
	Popescu, Ernest	Canada	Project Rock	\$230	4.0	\$920.00
Sr Associate Total					4.0	\$928.00
Grand Total					828.3	\$293,361.75

SUMMARY OF EXPENDITURES

The disbursements of PricewaterhouseCoopers for the Compensation Period are as follows:

SARBANES-OXLEY 404 SERVICES - EXPENDITURES

Disbursement	Amount
Airfare	\$136,556.09
Lodging	\$123,586.66
Meals while Traveling	\$36,330.74
Parking	\$3,378.86
Personal Car Mileage	\$18,010.95
Public Transportation	\$21,361.71
Rental Car	\$39,170.22
Sundry - Other (e.g. computer equipment while at client location, telecommunications, copies)	\$46,157.66
TOTAL	\$424,552.89

PROJECT GIANT - EXPENDITURES

Disbursement	Amount
Airfare	\$192,757.30
Lodging	\$161,597.85
Meals while Traveling	\$40,181.96
Parking	\$6,306.66
Personal Car Mileage	\$6,013.53
Public Transportation	\$26,962.64
Rental Car	\$28,827.34
Sundry - Other (<i>e.g. computer equipment while at client location, telecommunications, copies</i>)	\$533.88
TOTAL	\$463,181.16

OTHER TAX CONSULTING SERVICES - EXPENDITURES

Disbursement	Amount
Lodging	\$315.79
Meals while Traveling	\$53.58
Public Transportation	\$93.13
Sundry - Other (<i>e.g. computer equipment while at client location, telecommunications, copies</i>)	\$95.50
TOTAL	\$558.00

PROJECT ROCK - EXPENDITURES

Disbursement	Amount
Airfare	\$10,781.93
Lodging	\$4,456.82
Meals while Traveling	\$1,030.07
Parking	\$70.00
Personal Car Mileage	\$33.84
Public Transportation	\$1,299.14
Rental Car	\$3,656.64
Sundry - Other (<i>e.g. computer equipment while at client location, telecommunications, copies</i>)	\$179.20
TOTAL	\$21,507.64

**UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK**

In re

)
) Chapter 11

DELPHI CORPORATION, et al

)
) Case No. 05-44481 (RDD)

Debtors.

)
) Jointly Administered

**FOURTH INTERIM FEE APPLICATION FOR COMPENSATION OF SERVICES RENDERED
AND REIMBURSEMENT OF ACTUAL AND NECESSARY EXPENSES INCURRED BY
PRICEWATERHOUSECOOPERS LLP TO PROVIDE CERTAIN SARBANES-OXLEY
COMPLIANCE, TAX AND FINANCIAL PLANNING, AND OTHER GENERAL TAX
CONSULTING SERVICES TO DELPHI CORPORATION, et al.,
FOR THE PERIOD FEBRUARY 1, 2007 THROUGH MAY 31, 2007**

TO THE HONORABLE ROBERT D. DRAIN,
UNITED STATES BANKRUPTCY JUDGE:

PricewaterhouseCoopers LLP ("PricewaterhouseCoopers"), certain Sarbanes-Oxley compliance, tax and financial planning, and other general tax consulting services for the above-captioned debtors and debtors in possession (the "Debtors"), submit this Fourth Interim Fee Application (the "Fourth Interim Fee Application") pursuant to sections 330 and 331 of Title 11 of the United States Bankruptcy Code (the "Bankruptcy Code"), Rule 2016 of the Federal Rules of Bankruptcy Procedures (the "Bankruptcy Rules"), General Order M-151, Amended Guidelines for Fees and Disbursements for Professionals in Southern District of New York Bankruptcy Cases (the "Local Guidelines") and the United States Trustee Guidelines for Reviewing Interim Fee Applications for Compensation and Reimbursement of Expenses Filed Under 11 U.S.C. § 330 effective January 30, 1996 (the "UST Guidelines", collectively with the Local Guidelines, the "Guidelines"), for allowance and approval of interim compensation for professionals services rendered by PricewaterhouseCoopers to provide certain Sarbanes-Oxley

compliance, tax and financial planning, and other general tax consulting services to the Debtors and for reimbursement of actual and necessary expenses incurred in connection with such services from February 1, 2007 through and including May 31, 2007 (the Fifth Interim Fee Application period, the "Compensation Period").

In support of this Fourth Interim Fee Application, PricewaterhouseCoopers respectfully represents as follows:

JURISDICTION

1. The Court has jurisdiction over this matter pursuant to 28 U.S.C. § 1334. This matter is a core proceeding within the meaning of 28 U.S.C. § 157 (b)(2).
2. Venue is proper pursuant to 28 U.S.C. §§ 1408 and 1409.
3. The statutory predicates for the relief requested herein are sections 330 and 331 of the Bankruptcy Code, the Bankruptcy Rules and the Local Guidelines. Pursuant to the Local Guidelines, a certification of compliance is attached hereto as **Exhibit A**.

BACKGROUND

4. On October 8, 2005 (the "Initial Filing Date"), Delphi and certain of its U.S. subsidiaries (the "Initial Filers") filed voluntary petitions in this Court for reorganization relief under chapter 11 of title 11 of the United States Code, 11 U.S.C. §§ 101-1330, as amended (the "Bankruptcy Code"). On October 14, 2005 (the "Secondary Filing Date" and, together with the Initial Filing Date, the "Petition Dates"), three additional U.S. subsidiaries of Delphi (together with the Initial Filers, collectively, the "Debtors") also sought reorganization relief. The Debtors continue to operate their businesses and manage their properties as debtors-in-possession pursuant to §§ 1107(a) and 1108 of the Bankruptcy Code. This Court entered orders directing the joint administration of the Debtor's chapter 11 cases (Docket Nos. 28 and 404).

5. On October 17, 2005, the Office of the United States Trustee appointed an official committee of unsecured creditors. No trustee or examiner has been appointed in the Debtors' cases.

6. This Court has jurisdiction over this matter pursuant to 28 U.S.C. §§ 157 and 1334. Venue is proper pursuant to 28 U.S.C. §§ 1408 and 1409. This matter is a core proceeding under 28 U.S.C. § 157(b)(2).

7. The statutory predicates for the relief requested herein are sections 327(a) and 328(a) of the Bankruptcy Code and Rule 2014 of the Federal Rules of Bankruptcy Procedure (the "Bankruptcy Rules")

PricewaterhouseCoopers' Retention

8. By this Court's order dated June 21, 2006, the Debtors were authorized to retain PricewaterhouseCoopers to provide certain Sarbanes-Oxley Compliance, Tax and Financial Planning and Other General Tax Consulting Services to the Debtors with regard to the filing and prosecution of the Chapter 11 Cases and all related matters (the "Retention Order", Docket No. 4310). By this Court's order January 17, 2007, the Debtors expanded PricewaterhouseCoopers' services to include due diligence services by filing a supplemental application nunc pro tunc to December 15, 2006 (the "Supplemental Retention Order", Docket No. 6677). A copy of the Retention Order and the Supplemental Retention Order are attached hereto as **Exhibit B**¹.

9. PricewaterhouseCoopers has also reported additional relationships related to the Court: On April 24, 2007, Brian Decker filed a supplemental declaration relating to services

¹ Currently, the Debtors and PwC are defining the objections, deliverables and fee structure for services subsequent to the original estimated completion date of March 31, 2007, as well as other identified projects. These services represent a continuation of the approved services and will be finalized within new statement of work ("Expanded SOW Services") documents and filed with the Court upon completion. PwC and the Debtors are currently negotiating the revised billing rate structure, effective April 1, 2007. PwC will submit rate adjustments in a future fee statement period once finalized.

offered in Spain associated with the petition of Delphi Automotive Systems Espana S.L. ("DASE") filed for "Concurso," or bankruptcy, under Spanish law, exclusively for this legal entity. On April 13, 2007 the judge overseeing the Concurso proceeding accepted DASE's application for Concurso and proceeded sua sponte to appoint the Spanish member firm of the PricewaterhouseCoopers global network of firms, PwC Auditores S.L. ("PwC Spain"), to act as one of three insolvency administrators for DASE in the Concurso proceeding (the "Second Supplemental Declaration", Docket No. 7783), attached hereto as **Exhibit B**.

COMPENSATION REQUESTED

10. This is PricewaterhouseCoopers' Fourth Interim Fee Application.

PricewaterhouseCoopers submits this Fourth Interim Fee Application for approval and allowance of interim compensation of \$11,580,442.20 for actual, reasonable and necessary professional services rendered, and reimbursement of \$909,799.69 for actual, reasonable and necessary expenses incurred during the Compensation Period² pursuant to Sections 330 and 331 of Title 11 of the United States Code (the "Bankruptcy Code") and Rule 2016 of the Federal Rules of Bankruptcy (the "Bankruptcy Rules"), in accordance with all applicable orders of this Court, for a total request of \$12,490,241.89 (the "Total Compensation Amount").

11. For the Compensation Period, PricewaterhouseCoopers made pre-billing adjustments totalling \$269,253.50 in fees and expenses.³ In addition, PricewaterhouseCoopers reduced its travel time by fifty (50) percent.

² PricewaterhouseCoopers reserves its right to seek at a later date compensation for services rendered and expenses incurred during the Compensation Period that are not otherwise included in this Fourth Interim Fee Application, due to internal billing delays.

³ These adjustments are fees and expenses not billed by PricewaterhouseCoopers' in their monthly fee applications. The amounts are provided for informational purposes only, indicating additional fees and expenses not billed to the Debtors.

Fees And Expenses Requested In Prior Interim Fee Applications

12. On March 15, 2007, PricewaterhouseCoopers submitted its First Interim Fee Application for Compensation of Services Rendered, totalling \$2,344,167.75, and Reimbursement of Actual and Necessary Expenses Incurred, totalling \$298,544.27, for the Period February 1, 2006 through May 31, 2006 (the "First Interim Fee Application"), Docket No. 7351), representing the cumulative fees and expenses for the previously filed interim fee requests less agreed concessions discussed with the Debtors. On June 27, 2007, the court awarded PricewaterhouseCoopers \$2,222,167.75 in fees and \$298,544.27 in expenses, representing total compensation requested less voluntary reduction of \$122,000.00 as agreed to with the Joint Fee Review Committee (Docket No. 8422).

13. On March 21, 2007, PricewaterhouseCoopers submitted its Second Interim Fee Application for Compensation of Services Rendered, totalling \$7,929,282.75, and Reimbursement of Actual and Necessary Expenses Incurred, totalling \$906,500.55, for the Period June 1, 2006 through September 30, 2006 (the "Second Interim Fee Application"), Docket No. 7402, representing the cumulative fees and expenses for the previously filed interim fee requests less agreed concessions discussed with the Debtors. On June 27, 2007, the court awarded PricewaterhouseCoopers \$7,807,282.75 in fees and \$906,500.55 in expenses, representing total compensation requested less voluntary reduction of \$122,000.00 as agreed to with the Joint Fee Review Committee (Docket No. 8423, filed June 28, 2007).

14. On April 27, 2007, PricewaterhouseCoopers submitted its Third Interim Fee Application for Compensation of Services Rendered, totalling \$8,557,454.00, and Reimbursement of Actual and Necessary Expenses Incurred, totalling \$542,801.10, for the Period October 1, 2006 through January 31, 2007 (the "Third Interim Fee Application"), Docket No. 7815, representing

the cumulative fees and expenses for the previously filed interim fee requests less agreed concessions discussed with the Debtors. On June 27, 2007, the court awarded PricewaterhouseCoopers \$8,435,454.00 in fees and \$542,801.10 in expenses, representing total compensation requested less voluntary reduction of \$122,000.00 as agreed to with the Joint Fee Review Committee (Docket No. 8450, filed July 2, 2007).

15. Prior to the filing of this Fourth Interim Fee Application, PricewaterhouseCoopers has filed four monthly fee invoices (cumulatively, the "4IFA Fee Statements") with the Debtors and notice parties pursuant to the Order Establishing Procedures for Interim Compensation and Reimbursement of Expenses of Professionals (the "Fee Order"). These 4IFA Fee Statements, as set forth below, as well as any adjustments deemed necessary upon completion of this Fourth Interim Fee Application, represent the Total Compensation Amount requested in this Fourth Interim Fee Application:

15.1. On May 8, 2007, PricewaterhouseCoopers distributed its monthly fee statement for PricewaterhouseCoopers' fees for the period of February 1, 2007 through February 28, 2007 (the "February Fee Statement"). The February Fee Statement sought an allowance of \$4,732,196.75 as compensation for services rendered and \$201,163.41 for expenditures incurred. The time for submitting objections to the February Fee Statement expired on May 23, 2007. PricewaterhouseCoopers has received interim payment associated with the February Fee Statement of \$3,986,920.81⁴ (80% of fees and 100% of expenses).

15.2. On June 19, 2007, PricewaterhouseCoopers distributed its monthly fee statement for PricewaterhouseCoopers' audit fees for the period of March 1, 2007 through March

⁴ This amount excludes 80% of the WNTS Advisory Services included in the February Fee Statement. As of the date of this application, PricewaterhouseCoopers is pending receipt of \$4,000 for the interim payment associated with the WNTS services.

31, 2007 (the “March Fee Statement”). The March Fee Statement sought an allowance of \$2,019,635.75 as compensation for services rendered and \$128,734.89 for expenditures incurred. The time for submitting objections to the March Fee Statement expired on July 4, 2007. PricewaterhouseCoopers is pending receipt of the interim payment associated with the March Fee Statement of \$1,744,443.49 (80% of fees and 100% of expenses).

15.3. On or about July 31, 2007, PricewaterhouseCoopers distributed its monthly fee statement for PricewaterhouseCoopers’ audit fees for the period of April 1, 2007 through April 30, 2007 (the “April Fee Statement”). The April Fee Statement sought an allowance of \$1,230,224.00 as compensation for services rendered and \$204,076.34 for expenditures incurred. The time for submitting objections to the April Fee Statement will expire on or about August 15, 2007. PricewaterhouseCoopers is pending receipt of the interim payment associated with the April Fee Statement of \$1,188,255.54 (80% of fees and 100% of expenses).

15.4. On or about July 31, 2007, PricewaterhouseCoopers distributed its monthly fee statement for PricewaterhouseCoopers’ audit fees for the period of May 1, 2007 through May 31, 2007 (the “May Fee Statement”). The May Fee Statement sought an allowance of \$3,598,385.70 as compensation for services rendered and \$375,825.05 for expenditures incurred. The time for submitting objections to the May Fee Statement expires on or about August 15, 2007. PricewaterhouseCoopers is pending receipt of the interim payment associated with the May Fee Statement of \$3,254,533.62 (80% of fees and 100% of expenses).

16. The fees sought by this Fourth Interim Fee Application reflect an aggregate of 41,722 hours of hourly professional time spent and recorded in performing services for the Debtors and

their estates during the Compensation Period at a blended average hourly rate of \$276.78.

PricewaterhouseCoopers is only seeking compensation for services rendered to the Debtors and their estates in connection with these Reorganization Cases.

17. There is no agreement or understanding between PricewaterhouseCoopers and any other person, other than members of the firm, for sharing of compensation to be received for services rendered in these cases.

TIME AND EXPENSE RECORDS

18. This Fourth Interim Fee Application is made by PricewaterhouseCoopers in accordance with the United States Trustee's Guidelines for Reviewing Applications for Compensation & Reimbursement of Expenses filed under U.S.C. §330 ("UST Guidelines") and with the amended Guidelines for Fees and Disbursements for Professionals in Southern District of New York Bankruptcy Cases, dated April 19, 1995 ("SDNY Guidelines"). Pursuant to the UST Guidelines and SDNY Guidelines, PricewaterhouseCoopers has attached the following exhibits:

18.1. Exhibit A - Affidavit of Brian D. Decker in accordance with the Bankruptcy Rule 2016.

18.2. Exhibit B - Retention Order dated June 21, 2006 authorizing the employment and retention of PricewaterhouseCoopers LLP to provide certain Sarbanes-Oxley Compliance, Tax and Financial Planning and Other General Tax Consulting Services to the Debtors; Supplemental Retention Order dated January 17, 2007 expanding the scope of retention for the due diligence project; and Second Supplemental Declaration dated April 24, 2007 disclosing insolvency administrator services in Spain.

Fixed Fee Services

18.3. Exhibit C - Invoices for the Executive Personal Financial Planning Services.

18.4. Exhibit D - Invoices for the WNTS Advisory Services.

Hourly Fee Services

18.5. Exhibit E - A summary schedule showing the professionals who performed the services, the number of hours spent, each professional's billing rate, and the total fees for such services.

18.6. Exhibit F - A summary schedule depicting the total hours and fees for each Project Category detailing the various subcategories and task codes.

18.7. Exhibit G - Itemized time records, in chronological order, of each specific service for which an award of compensation is sought. The itemized record includes: (1) the date each service was rendered, (2) the professional(s) who performed the service, (3) a description of the services rendered, and (4) the time spent performing the service in increments of one-quarter of an hour.

18.8. Exhibit H - Summary and Expense Detail reports by individual and itemized total expenses for which reimbursement is sought. All expenses for which reimbursements are sought are disclosed in detail by individual. PricewaterhouseCoopers has not requested reimbursement for certain out-of-pocket expenses when it would not be possible to assemble the billing details for reimbursement under the Guidelines. These unbilled out-of-pocket expenses typically include telephone charges for calls placed in its offices, postage costs including Federal Express charges and copying and facsimile charges incurred at the Applicant's offices in connection with these cases.

18.9. Exhibit I - Rate schedule for hourly services.

SERVICES RENDERED BY PRICEWATERHOUSECOOPERS

19. PricewaterhouseCoopers professionals categorized their time devoted to this matter on behalf of the Debtors' estates to various project categories (the "Project Categories").

Project	US/Intl	Hours	Fees
Sarbanes-Oxley 404 Services ⁵	Intl	5,397.7	\$727,048.20
	US	17,011.2	\$2,977,219.25
Sarbanes-Oxley 404 Services Total		22,409.0	\$3,704,267.45
Tax Compliance - Foreign Affiliate Reporting ⁶	US	1,446.0	\$189,438.00
Tax Compliance - Foreign Affiliate Reporting Total		1,446.0	\$189,438.00
Project Giant	Intl	1,753.0	\$774,224.00
	US	15,200.1	\$6,544,205.00
Project Giant Total		16,953.1	\$7,318,429.00
Other Tax Consulting Services	Intl	73.1	\$37,170.00
	US	12.6	\$5,276.00
Other Tax Consulting Services Total		85.7	\$42,446.00
Executive Financial Planning Services	US		\$7,500.00
Executive Financial Planning Services Total			\$7,500.00
WNTS Advisory Services ⁷	US		\$25,000.00
WNTS Advisory Services Total			\$25,000.00
Project Rock ⁸	Intl	168.0	\$71,526.50
	US	660.3	\$221,835.25
Project Rock Total		828.3	\$293,361.75
Grand Total		41,722.0	\$11,580,442.20

⁵ Currently, the Debtors and PwC are defining the objections, deliverables and fee structure for services subsequent to the original estimated completion date of March 31, 2007. These services represent a continuation of the approved services and will be finalized within new statement of work ("Expanded SOW Services") documents and filed with the Court upon completion. PwC and the Debtors are currently negotiating the revised billing rate structure, effective April 1, 2007. PwC will submit rate adjustments in a future fee statement period once finalized.

⁶ The Debtors and PwC agreed to a new rate structure for 2007 services. These increased rates will be filed with the Court within the Expanded SOW Services affidavit. The rate structure by position: Director/Sr Manager \$320; Sr Associate \$160; Associate \$115; Administrative \$75.

⁷ The Debtors and PwC agreed to increase the monthly fixed fee from \$5,000 per month to \$6,000 per month beginning with January 1, 2007. The Statement of Work (attached to the April 2007 Fee Statement) will be filed with the Court within the Expanded SOW Services affidavit.

⁸ The Debtors and PwC agreed to assist the Debtors with advisory services associated with one of its suppliers. The Statement of Work (attached to the May 2007 fee statement) will be filed with the Court within the Expanded SOW Services affidavit.

FIXED FEE SERVICES - \$32,500.00

EXECUTIVE FINANCIAL PLANNING STATEMENT OF WORK, \$7,500.00

20. PricewaterhouseCoopers provides (i) tax planning services to Debtors' senior executives, such as assistance with income tax projections, modelling tax impact of provided benefits, modelling tax impact of life events, withholding tax analysis, and estimated tax payment sufficiency analysis and (ii) personal financial planning services to Debtors' senior executives, such as cash flow and debt management, stock option analysis, education funding planning, retirement funding planning, retirement distributions, investment strategies, estate tax minimization, and wealth distribution. As stated in PricewaterhouseCoopers retention application, these services are Fixed Fee by Delphi Executive. Listed below are the total fees for the Second Quarter of 2007, as well as a credit for fees relating to the First Quarter of 2007 that were billed in error. The quarterly invoices are annexed hereto as **Exhibit C**.

Participant	Total Fees
<u>2007 2nd Quarter Fees</u>	
Mark Weber	\$ 2,000
Karen Healy	\$ 2,000
John Sheehan	\$ 2,000
David Knill	\$ 1,500
William Lloyd	\$ 1,500
Total Fees for the 2nd Quarter	\$ 9,000
<u>2007 1st Quarter Fees</u>	
Atul Pasricha	\$ (1,500)
Total Fees for the 1st Quarter	\$ (1,500)
Grand Total Fees	\$ 7,500

WNTS (WASHINGTON NATIONAL TAX SERVICES) ADVISORY SERVICES - \$25,000.00

21. As stated in PricewaterhouseCoopers retention application, these services are Fixed Fee advisory services billed to the Debtors through a monthly fixed fee, \$6,000 per month, the monthly invoices are annexed hereto as **Exhibit D**. PricewaterhouseCoopers services included: Membership, activities or materials with respect to the Tax Study Group (TSG), the Coalition for Analysis and Study of Territorial Taxation (CASTT), the Washington Tax Service (WTS), and the International Tax Policy Forum (ITPF).

Project Category	Fees
WNTS Advisory Services	\$24,000.00
WNTS Advisory Services - Prior Period Adjustment (January 2007)	\$1,000.00
Grand Total	\$25,000.00

HOURLY FEE SERVICES - 41,722.1 HOURS - \$11,547,942.20

22. During the Compensation Period, PricewaterhouseCoopers performed a wide variety of services for the Debtors which are set forth in the detailed time records, as attached within **Exhibit G**. Below is a summary of the most significant professional services performed by PricewaterhouseCoopers during the Compensation Period:

SARBANES-OXLEY 404 SERVICES - 22,409.0 HOURS - \$3,704,267.45

Project	Hours	Fees
Bankruptcy Employment Application and Other Court Filings	0.6	\$216.00
Monthly and Interim Fee Applications	1,257.7	\$282,520.80
Non-Working Travel Time	702.1	\$114,002.00
Validation and Remediation Services	11,157.9	\$1,686,895.40
Process Walkthroughs	198.9	\$33,728.25
IT Validation and Remediation Services	6,203.7	\$1,024,602.50
Material Weakness Remediation	1,330.2	\$258,853.00

Project	Hours	Fees
Contract Administration	(54.0)	-\$17,071.00
HR/Pension Assistance	658.1	\$79,267.00
Treasury Assistance	953.8	\$241,253.50
Grand Total	22,409.0	\$3,704,267.45

Monthly and Interim Fee Applications – 1,257.7 hours - \$282,520.80

23. During the Compensation Period, PricewaterhouseCoopers continued to devote time to educating the client-service team regarding the fee application process and examples of the respective fee applications and best practices for preparing time descriptions for the Bankruptcy Court. PricewaterhouseCoopers' billing team devoted time to the review and preparation of the required billing submissions to the Bankruptcy Court including five monthly fee statements (November 2006, December 2006, January 2007, February 2007, and March 2007) and three interim fee applications (First, Second and Third), as well as the maintenance of an interim billing program (i.e. Time Tracker) for the professionals to submit their time by project and task code, as required by the Bankruptcy Court. PricewaterhouseCoopers' professionals also continued to work with the foreign affiliates to ensure compliance with the bankruptcy requirements and agreement with the hours, fees and expenses incurred on the Sarbanes-Oxley 404 project overseas, as requested by the Debtors.

Non-Working Travel Time – 702.1 hours - \$114,002.00

24. PricewaterhouseCoopers' professionals incurred non-working travel time between its respective PricewaterhouseCoopers' offices and the various Delphi office locations. Pursuant to the Local Rules, non-working travel time shall be separately described and may be billed at no more than 50% of regular hourly rates. PricewaterhouseCoopers reports each professional's non-working travel time billed to Delphi at 50% of the travel time; as such, PricewaterhouseCoopers is complying with the 50% reduction requirement.

Validation and Remediation Services – 11,157.9 hours - \$1,686,895.40

25. PricewaterhouseCoopers provided project assistance under the direction of Mr. David

A. Bayles, related to Client's requirements under Section 404 of the Sarbanes Oxley Act of 2002 (SOX 404) and pertaining to Delphi's overall SOX 404 management certification testing and remediation plans. The majority of our efforts fall into this category. During the interim period covered by this filing, PricewaterhouseCoopers' activities included execution of a first round validation testing and planning for roll forward / remediation testing that will occur in subsequent interim periods. PricewaterhouseCoopers assisted Delphi by providing all of the services in the manner, at the locations and within the times as set forth in Delphi's RFQ: RED-001-06 of January 13, 2006 and as amended by an Addition dated January 23, 2006, Sections 2.2 and 3.1 through 3.15]. During the Compensation Period, PricewaterhouseCoopers prepared for and began to execute the following activities:

- (a) Performed validation testing at locations selected by Delphi management.
- (b) In order to facilitate external audit reliance as contemplated in our SOW, at each testing location specifically identified by management, PwC provided a binder or binders that contain the following:
 - (i) A summary report of the test results;
 - (ii) The testing templates and work papers;
 - (iii) Copies of all samples and or items tested;
 - (iv) Any walkthrough diagrams and/or narratives;
 - (v) Any deficiencies found, copies of remediation plans as approved by Client, remediation testing templates, work papers, copies of test samples, and summary results;
 - (vi) Anything else which PwC deems useful in order to assist management to achieve its objectives for compliance with Section 404.

- (c) Entered all relevant and required data into Certus, as requested by management and as made possible by the technology.
- (d) Where requested, assisted testing location management with identification of possible remediation activities. In addition, as requested, PwC provided advice to management's regarding its implementation of the remediation activities.
- (e) Once testing location management believes that any issues have been remediated, performed additional testing to determine if controls had been effectively remediated.

Process Walkthroughs – 198.9 hours - \$33,728.25

26. During the 2005 validation testing, Delphi had a number of exceptions which were attributed to the use of "generic" key controls which didn't represent the actual key controls in place at individual manufacturing locations. In order to increase testing efficiency for operating management, the SOX team (including PricewaterhouseCoopers) and Delphi IAS in 2006, Delphi management requested that PricewaterhouseCoopers perform limited process walkthroughs through discussions with local management. The goal of the walkthroughs was to identify the specific key controls that are in place at each trial balance (the "TB") in scope, discuss them with local management to make sure that they agree that those are the appropriate controls and then to tailor the validation plans to test the specific controls that are in place. Process walkthroughs started during the first Compensation Period, and were completed during this period.

27. During the Compensation Period, PricewaterhouseCoopers performed limited process walkthroughs for each trial balance and document the results. The walkthroughs consisted of meetings with process owners to understand processes and suggest key financial reporting controls to local management for their approval. For each trial balance, PricewaterhouseCoopers provided completed walkthrough templates for each business cycle in the planned scope and a responsibility

matrix. These documents will be used by local management to update the site-specific controls in the control frameworks in preparation for validation testing.

IT Validation and Remediation Services – 6,203.7 hours - \$1,024,602.50

28. PricewaterhouseCoopers provided IT validation and remediation assistance under the direction of Mr. David A. Bayles and Delphi IT management, related to Delphi's SOX compliance requirements. These activities were specifically related to providing management testing and guidance on application and infrastructure controls that support and complement the business process controls that are covered by the activities described in C. above. During the Compensation Period, PricewaterhouseCoopers' activities included completing execution of round one validation testing, continuation of application control testing and beginning execution of round two validation testing. During the Compensation Period, PricewaterhouseCoopers continued to provide the following services:

- (a) Assistance with Information Technology General Computer Controls as follows:
 - (i) Review and input on the ITGC control framework;
 - (ii) Review and input on testing scope and procedures; and
 - (iii) Management testing of ITGC controls
- (b) Assistance with segregation of duties as follows:
 - (i) Performed a review of Delphi's segregation of duties tool (SODA) and validated results;
 - (ii) Ran reports with PwC's segregation of duties tool (ACE) for comparison with SODA; and
 - (iii) Defined segregation of duties conflict rules to prepare for the annual segregation of duties review.
- (c) Participated in process walkthroughs (E) to identify and validate SAP application controls.

Material Weakness Remediation – 1,330.2 hours - \$258,853.00

29. During 2005, Delphi identified nine material weaknesses and two significant deficiencies in the company's system of internal control over financial reporting. One of management's goals for 2006 was to remediate as many of those material weaknesses and significant deficiencies as possible. Delphi Management requested PwC to assist management in this endeavor in a number of specific ways.

30. Delphi established individual work plans with executive owners and Delphi finance and operations teams for each of the material weaknesses and significant deficiencies. The results of these work plans were reported to the Delphi SOX core team on a regular (either bi-weekly or monthly depending on project) basis and were discussed at monthly Financial Task Team (FTT) meetings and meetings with Delphi's Chief Financial Officer, Delphi's Chief Accounting Officer and Ernst & Young, Delphi's external auditor. Due to time constraints on the Delphi SOX core team, Delphi asked PwC to provide an experienced manager on a full time basis to do a variety of tasks including design of workplan templates, coordination of updates of individual workplans, preparation of materials for FTT, etc.

Treasury Assistance – 953.8 hours - \$241,253.50

31. As mentioned in paragraph 29 above, Delphi identified 9 material weaknesses in internal controls over financial reporting in 2005. One of these material weaknesses related to the application of FAS 133, Accounting for Derivative Instruments and Hedging Activities. The PricewaterhouseCoopers hedge remediation team has assisted with a review of the exposure gathering process, including the intercompany exposure gathering and netting process. In addition, PricewaterhouseCoopers has been assisting in the update of forms used by Delphi to document hedge accounting for foreign exchange.

HR/Pension Assistance – 658.1 hours - \$79,267.00

32. As mentioned in paragraph 29 above, Delphi identified 9 material weaknesses in internal controls over financial reporting in 2005. One of these material weaknesses related to the reconciliation of demographic data transferred between Delphi, Fidelity (as Delphi's recordkeeper) and Watson Wyatt (as Delphi's actuary). Management requested PwC assistance with a number of workstreams associated with the demographic data material weakness.

These workstreams have included the following:

- (a) Assistance with the executive team leading the material weakness remediation efforts including the development of test plans and the assistance with the reconciliations of the demographic headcount data for the periods 9/30/2005 and 9/30/2006. This also included the review and consultation of the actuarial valuation census data report compiled by Watson Wyatt.
- (b) Assistance with Delphi's reporting under the Employee Retirement Income and Security Act of 1974 ("ERISA") for pension plan audits including consultation with their external auditors, Grant Thornton on testing approach, financial statement review and review of testing performed by management on behalf of the external auditors.

TAX COMPLIANCE - FOREIGN AFFILIATE REPORTING - 1,446.0 Hours - \$189,438.00

40. PricewaterhouseCoopers provides tax compliance assistance in connection with the foreign affiliate tax reporting requirements included in the 2006 Delphi consolidated U.S. tax return, including, but not limited to, analysis and computations of U.S. earnings and profits and related creditable income tax pools, analysis of potential subpart F inclusions, analysis of the U.S. tax implications of dividend distributions and related section 902 credits, and computation of intercompany transaction flow information for use in transfer pricing analysis.

PROJECT GIANT - 16,953.1 HOURS - \$7,318,429.00

33. Delphi has been presented with an offer from a group of planned investors to execute a planned transformation which requires among other matters, due diligence procedures be executed. PwC has been retained by Delphi to execute these due diligence procedures (referred to as "Project Giant") to assist in execution of the transformation. We have completed the following due diligence procedures for each operating division and the corporate office as appropriate using separate teams, all coordinated via a central team located at Delphi Headquarters in Troy, Michigan.

Project	Hours	Fees
Bankruptcy Employment Application and Other Court Filings	2.9	\$594.50
Monthly and Interim Fee Applications	27.3	\$7,401.00
Non-Working Travel Time	249.2	\$113,902.75
Employee Benefits Due Diligence	644.3	\$295,620.00
Tax Due Diligence	1,683.4	\$755,534.75
Financial Due Diligence	14,335.5	\$6,141,963.50
Project Giant	10.5	\$3,412.50
Grand Total	16,953.1	\$7,318,429.00

Financial Due Diligence - 14,335.5 hours - \$6,141,963.50

33.1. General - Obtained and understanding of the Company's accounting policies and how those policies impact reported results; Obtained an understanding of the Company's financial reporting system; and Summarized the key financial aspects of transactions and agreements/arrangements between the Company and General Motors.

33.2. Quality of Earnings / Cash Flow (performed for each operating division as appropriate) - Analyzed working capital trends and metrics (i.e., inventory turns, days payables outstanding, days sales outstanding, etc.) with a focus on assessing the potential

impact of the normalization of working capital upon emergence; Summarized the Company's historical vs. budget and projected levels of capital expenditures; and Prepare a quality of earnings analysis for 2006 at the EBITDA level with a focus on the following:

- (a) Analyzing management adjustments to EBITDA;
- (b) Identifying one-time / non-recurring items (e.g. isolated customer accommodations and/or charges/concessions, cost of attrition programs, significant tooling gains or losses, inventory adjustments, etc.);
- (c) The impact of any significant changes in accounting policies, reserves and accruals (e.g. warranty, inventory, etc.);
- (d) Identification of ancillary income streams and gain/losses;
- (e) Identification of significant cash vs. income statement timing effects (i.e., book versus cash costs of employee benefits, etc.); and
- (f) Analyzing the full year pro forma run rate effect of certain restructuring actions already taken by management (i.e., reduction in pension and post-retirement expenses, plant closure savings, labor action savings, sold businesses, etc.).

33.3. Operating Division Analysis and Corporate Headquarters (performed for each operating division as appropriate) - Analyzed the profitability for 2006 with a focus on trends in the key drivers (i.e. cost trends in raw material and labor costs, unprofitable customer contracts, changes in product mix, overheads, foreign exchange, etc.) for each operating division / geography as appropriate; and Analyzed and summarized the Company's corporate overhead cost structure and how such costs have been allocated to the operating divisions/geographies.

33.4. 2007 to 2011 Business Plan (performed for each operating division as appropriate - PricewaterhouseCoopers performed the following analyses:

- (a) Bridged the movement in sales and EBITDA for each year from 2006 to 2011 for each business unit and summarized the significant contributors to the actual / assumed drivers of growth/decline;
- (b) Assessed the Company's 2007 to 2011 business plan with a focus on highlighting the financial impact of significant restructuring initiatives and other key assumptions (i.e., emergence agreements with customers/employees/vendors, suspension of givebacks, price increases, etc.) built into business plan;
- (c) Assessed the reasonableness of the Company's quantification of each significant restructuring initiative/key assumption's contribution to EBITDA by linkage/comparison to historical financial trends, consistency with draft agreements and other financial measures/data; and
- (d) Identified significant potential upsides/vulnerabilities in production volumes and revenues/EBITDA using AUTOFACTS data.

Tax Due Diligence - 1,683.40 hours - \$755,534.75

33.5. PricewaterhouseCoopers professionals performed the following services associated with tax due diligence:

- (a) Perform tax due diligence on significant domestic and foreign entities as appropriate;
- (b) Reviewed the tax provision workpapers and cushion analysis for the most recent audited financial statements;

- (c) Analyzed the federal and significant state income tax returns of the Company for tax years open to examination;
- (d) Review the status of any material federal and state tax examinations;
- (e) Analyzed the significant book/tax differences between financial statements and tax returns;
- (f) Analyzed the Company's significant tax attributes (e.g. NOLs) and any potential limitations on their usage. Assist in modeling the Company's NOL utilization post acquisition;
- (g) Held discussions with the management and tax advisors regarding the Company's tax position;
- (h) Assessed any tax issues relating to significant acquisitions, divestitures, and internal restructurings. Reviewed the status of claims/exposures remaining under tax separation agreement with General Motors;
- (i) Assessed any tax issues relating to historic intercompany cross-border transactions (including cash repatriation) and transfer pricing methodology and documentation; and
- (j) Assessed certain significant non-income based tax exposure as appropriate.

Employee Benefits Due Diligence - 644.3 hours - \$295,620.00

33.6. PricewaterhouseCoopers professionals performed the following services associated with employee benefits due diligence:

- (a) Assessed the impact on earnings and determine ongoing cost of all existing benefit programs, including: US pension plans, non-US pension plans, post retirement

medical plans, 401(k)/profit sharing plan, health & welfare programs, incentive and deferred compensation, executive arrangements, severance, and supplemental benefits;

(b) Analyzed the P&L charges, cash costs and balance sheet accruals for five years for all pension and post retirement plans including the impact on EBITDA for the current year;

(c) Reviewed union contracts and related multi-employer pension and welfare plan to assess financial implications of the transaction, including potential withdrawal liability.

We have started to review works council issues in non-US locations to identify transaction issues;

(d) Assessed the adequacy of reserves for all unfunded obligations, including paid time off, incentive compensation, and self-funded group insurance; and

(e) Evaluated the current severance arrangements and determine financial impact of any planned headcount reduction.

34. Upon completion of the procedures we issued the following fourteen draft reports: 1) Thermal Business Unit, 2) E&S Business Unit, 3) DP&SS Business Unit, 4) E&EA Business Unit, 5) Powertrain Business Unit, 6) Domestic Tax, 7) International Tax, 8) US Pensions, 9) US OPEB, 10) Foreign Pensions, 11) SG&A Reduction Plan , 12) Corporate, 13) Consolidated Revenue Report and 14) Consolidated Executive Summary Report.

35. These draft reports were distributed to various constituencies (such as certain potential investors and financing sources) at the direction of Delphi. In addition to our reports, we assisted Delphi in accumulating data and responding to questions and requests from the potential plan investors and financing sources.

Monthly and Interim Fee Applications – 27.3 hours - \$7,401.00

36. During the Compensation Period, PricewaterhouseCoopers devoted time to educating the client-service team regarding the fee application process and examples of the respective fee applications and best practices for preparing time descriptions for the Bankruptcy Court. PricewaterhouseCoopers' billing team devoted time to the review and preparation of the required billing submissions to the Bankruptcy Court including three monthly fee statements (January 2007, February 2007 and March 2007) and one interim fee application (Third), as well as the maintenance of an interim billing program (i.e. Time Tracker) for the professionals to submit their time by project and task code, as required by the Bankruptcy Court. PricewaterhouseCoopers' professionals also continued to work with the foreign affiliates to ensure compliance with the bankruptcy requirements and agreement with the hours, fees and expenses incurred on Project Giant overseas, as requested by the Debtors.

Non-Working Travel Time – 249.2 hours - \$113,902.75

37. PricewaterhouseCoopers' professionals incurred non-working travel time between its respective PricewaterhouseCoopers' offices and the various Delphi office locations. Pursuant to the Local Rules, non-working travel time shall be separately described and may be billed at no more than 50% of regular hourly rates. PricewaterhouseCoopers reports each professional's non-working travel time billed to Delphi at 50% of the travel time; as such, PricewaterhouseCoopers is complying with the 50% reduction requirement.

OTHER TAX CONSULTING - 85.7 HOURS - \$42,446.00

Canada - 20.1 Hours - \$10,332.50

41. During the Compensation Period PwC provided miscellaneous general tax consulting services which included consulting with PwC's U.S. and foreign offices for accounting

and miscellaneous needs, such as:

- (a) Consultation and preparing a memorandum related to Indiana withholding, including research to determine whether the wages were subject to Indiana adjusted gross income tax ("AGIT") to the extent the employee's legal residence was outside of Indiana, the employee was "eligible" and had selected the pre-retirement program.
- (b) Consultation related to captive insurance.
- (c) Discussions, research and emails regarding drop shipment scenario and use of bonded warehouse.

Korea - 53.0 hours - \$26,837.50

42. During the Compensation Period, the Debtors contracted with PwC Korea to provide a fixed fee due diligence services associated with a review of ENA Industry Co., Ltd on behalf of the Debtors. This project was completed by PwC and no additional fees or expenses will be issued.

PROJECT ROCK - 828.3 hours - \$293,361.75

38. During the Compensation Period, PricewaterhouseCoopers performed a review and analysis of the financial and operational condition of one of Delphi's supplier (the "Troubled Supplier"). This work was performed for Delphi's Financially Troubled Suppliers Group. This work included the following:

- (a) A high level report including initial observations of the Troubled Supplier was prepared. Preparation of this report included:
 - (i) Providing an operational & management performance appraisal of Troubled Supplier. PwC identified strengths and weaknesses that were material to the Troubled Supplier's stability (both current and future) and to the Delphi business relationship.

- (ii) Appraised the Troubled Supplier's historical financial performance including an assessment of: projected financial performance for 2007; projected cash flow forecast for 2007; ability to repay Delphi debt (including suggestions for an appropriate repayment plan); margin / costing / pricing analysis of Delphi business at the Troubled Supplier; and inventory levels, including comment on excess/obsolete inventory.
 - (iii) Reviewed the Troubled Supplier's Credit Agreement(s), status with lender(s) and provided preliminary observations on the Troubled Supplier's ability to obtain new financing.
 - (iv) Reviewed business relationship with the Troubled Supplier's start-up affiliate; including an assessment of the extent to which the start-up affiliate taxed the existing management and financial resources of the Troubled Supplier.
 - (v) Provided Delphi with any cost improvement ideas identified in all areas under review.
- (b) Subsequent to the issuance of PricewaterhouseCoopers' high level report to Delphi, PricewaterhouseCoopers provided additional analysis to help Delphi address specific concerns as the Troubled Supplier's situation evolved. This analysis included: Reviewed and commented on 13-week cash flow forecasts developed by the Troubled Supplier's management (and updated on a weekly basis); and provided ongoing monitoring of the Troubled Supplier's cash disbursements and receipts without assuming responsibility for disbursements and receipts, and provided Delphi with brief, written commentary on weekly reporting prepared by the Troubled Supplier and its advisors. Provided feedback to the Troubled Supplier and its advisors on the content and format of the information provided for weekly reporting to Delphi.

EXPENDITURES

43. The disbursements of PricewaterhouseCoopers for the Compensation Period are as follows:

SARBANES-OXLEY 404 SERVICES - EXPENDITURES

Disbursement	Amount
Airfare	\$136,556.09
Lodging	\$123,586.66
Meals while Traveling	\$36,330.74
Parking	\$3,378.86
Personal Car Mileage	\$18,010.95
Public Transportation	\$21,361.71
Rental Car	\$39,170.22
Sundry - Other (<i>e.g. computer equipment while at client location, telecommunications, copies</i>)	\$46,157.66
TOTAL	\$424,552.89

PROJECT GIANT - EXPENDITURES

Disbursement	Amount
Airfare	\$192,757.30
Lodging	\$161,597.85
Meals while Traveling	\$40,181.96
Parking	\$6,306.66
Personal Car Mileage	\$6,013.53
Public Transportation	\$26,962.64
Rental Car	\$28,827.34
Sundry - Other (<i>e.g. computer equipment while at client location, telecommunications, copies</i>)	\$533.88
TOTAL	\$463,181.16

OTHER TAX CONSULTING SERVICES - EXPENDITURES

Disbursement	Amount
Lodging	\$315.79
Meals while Traveling	\$53.58
Public Transportation	\$93.13
Sundry - Other (<i>e.g. computer equipment while at client location, telecommunications, copies</i>)	\$95.50
TOTAL	\$558.00

PROJECT ROCK - EXPENDITURES

Disbursement	Amount
Airfare	\$10,781.93
Lodging	\$4,456.82
Meals while Traveling	\$1,030.07
Parking	\$70.00
Personal Car Mileage	\$33.84
Public Transportation	\$1,299.14
Rental Car	\$3,656.64
Sundry - Other (<i>e.g. computer equipment while at client location, telecommunications, copies</i>)	\$179.20
TOTAL	\$21,507.64

44. Although every effort has been made to include all fees and expenses incurred in the Fourth Interim Fee Application, some fees and expenses might not be included in this Fourth Interim Fee Application due to delays caused by accounting and processing procedures. PricewaterhouseCoopers reserves the right to make further application to this Court for allowance of such fees and expenses not included herein. Subsequent fee applications will be filed in accordance with the Bankruptcy Code, the Bankruptcy Rules, Local Bankruptcy Rules and the Fee Order.

45. The services detailed above were reasonable and necessary in order for PricewaterhouseCoopers to perform its duties and obligations to the Debtors and this Court, applying PricewaterhouseCoopers' usual and customary billing rates for the types of services

performed, except where, as noted, discounts were applied in accordance with the engagement letters. Billing rates are subject to change and are reviewed and adjusted periodically.

46. In rendering these services, PricewaterhouseCoopers made every effort to maximize the benefit to the Estate and to work with other professionals employed in the case to avoid duplication of effort. PricewaterhouseCoopers believes that the level of services rendered to achieve the results obtained for the benefit of the Estate was reasonable in light of the number and complexity of the issues involved in this case. PricewaterhouseCoopers judiciously allocated responsibilities to minimize possible duplication of effort.

47. Other than as provided in Section 504(b) of the Bankruptcy Code, PricewaterhouseCoopers has not shared, or agreed to share, any compensation received with respect to the Compensation Period as a result of this case with any person, firm or entity. No promises concerning compensation have been made to PricewaterhouseCoopers by any firm, person or entity. The sole and exclusive source of compensation shall be funds of the Estate.

CONCLUSION

48. PricewaterhouseCoopers respectfully submits that the interim compensation requested herein is reasonable compensation for the actual and necessary services rendered based upon the time, nature and value of such services. PricewaterhouseCoopers further asserts that the costs of services rendered and expenses incurred are comparable to the cost of similar services and expenses in matters other than under the Bankruptcy Code and consistent with PricewaterhouseCoopers' Retention Application.

WHEREFORE, for all of the foregoing reasons, PricewaterhouseCoopers respectfully requests that this Court enter an order: (a) awarding PricewaterhouseCoopers allowance of compensation in the amount of \$11,580,442.20 and reimbursement of out-of-pocket expenses in the amount of \$909,799.69 for the Compensation Period and directing payment of the foregoing sums to the extent not previously paid; (b) authorizing and directing the Debtors to pay the unpaid balance for said fees and expenses; and (c) granting PricewaterhouseCoopers such other and further relief as this Court deems just and proper.

Dated: August 7, 2007
Detroit, Michigan



Brian D. Decker
Partner

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**UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK**

In re)
) Chapter 11
)
DELPHI CORPORATION, et al) Case No. 05-44481 (RDD)
)
Debtors.) Jointly Administered
)

**FOURTH INTERIM FEE APPLICATION FOR PRICEWATERHOUSECOOPERS LLP
FOR THE PERIOD FEBRUARY 1, 2007 THROUGH MAY 31, 2007**

SUMMARY OF EXHIBITS

Exhibit A - Certification of Brian D. Decker.

Exhibit B - Retention Order dated June 21, 2006 authorizing the employment and retention of PricewaterhouseCoopers LLP to provide certain Sarbanes-Oxley Compliance, Tax and Financial Planning and Other General Tax Consulting Services to the Debtors; Supplemental Retention Order dated January 17, 2007 expanding the scope of retention for the due diligence project; and Second Supplemental Declaration dated April 24, 2007.

Fixed Fee Services

Exhibit C - Invoice and summary schedule for the Fixed Fee - Executive Personal Financial Planning Services

Exhibit D - Invoices for the WNTS Services

Hourly Fee Services

Exhibit E - Summary of Hours, Billing Rate and Fees by Professional

Exhibit F - Project Category Fees, Subcategories and Task Codes

Exhibit G - Daily Time Detail by Category and Professional

Exhibit H - Summary and Detail of Expenditures by Professional

Exhibit I - Rate Schedule